GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

AP Commercial Taxes Department – Restructuring of the Department – structurally and functionally – Central Registration Unit (CRU) in the Office of Chief Commissioner of State Tax - Established – Notification thereof – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 138 Dated: 01-05-2025

Read the following:-

1. G.O.Ms.No.419, Revenue (CT-1) Dept., Dt.01-06-2022.
2.G.O.Ms.No.73, Revenue (CT-1) Dept., Dt.24-02-2024.
3.From the CCST Lr.REV03-12039(31)/89/2019-GST SEC-CGT. Date 20-03-2025.

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ORDER:

The CCST in his letter 3rd read above has reported that vide G.O.1 st read above, Government had issued a comprehensive order for ensuring the sustenance of certain institutional reforms initiated by the Andhra Pradesh Commercial Taxes Department (APCTD) and the establishment of Central Registration Unit (for brevity 'CRU') is one of the major reforms initiated.

2. He has further reported that the State level CRU has been established accordingly with State wide jurisdiction in the office of the Chief Commissioner of State Tax (CCST), Kunchanapalli, Guntur District on 26-03-2024, and has been functioning since 01.04.2024. The CRU has been serving as the primary hub for Registration under the GST Act, 2017 for all taxpayers falling under the purview of the State GST administration. As expected, establishing a state-wide CRU has significantly alleviated the burden on Circle officers, allowing-them to devote more time and resources to crucial enforcement activities such as Audits, Inspections and Return scrutiny. This focused approach is expected to enhance efficiency and effectiveness in tax administration. With the establishment of the CRU, the following goals are envisaged to achieve transparency, expedited processing and support for genuine taxpayers:

1. Ensuring uniformity in decisions and interpretations by the proper officers.
2. Providing transparent and prompt services to applicants and taxpayers.
3. Implementing a centralized system for registration issuance, grievance redressal and feedback mechanisms.
4. Thoroughly scrutinizing applicants' profiles, supporting documents, and historical data.

Functioning and Modalities of CRU:

1. The CRU has been operating centrally from the Office of the (CCST), AP, covering the entire state as its jurisdiction.
2. It has been managing all new registration-related activities/approvals, excluding suo-moto registrations and allocation of pre-registration related site visits to concerned Jurisdictional Dy. ACST/GSTOs.
3. The CRU is comprising of officers and staff, including, one (01) Deputy Commissioner of State Tax, Ten (10) Assistant Commissioners of State Tax, Ten (10) Deputy Assistant

Commissioners of State Tax/ Goods and Service Tax Officers, Ten (10)Assistant Executive Officers (AEOs erstwhile Sr. Assistant) or Ten (10) Executive Tax Assistant (ETAs erstwhile Junior Assistants). Out of the 10 ACs, it was proposed that three(3) ACST posts be drawn from each regional office and one(1) AC from the office of the CCST. The remaining requirement of DY. ACSTs/GSTOs, AEOs and ETAs were proposed to be drawn from the office of the CCST and nearby Divisions.

4. The CRU consists of Ten(10) Registration Units as the number of application received per day is ranging between 250-300. Each unit is manned by one ACST, Dy.AC/GSTO, AEO/ETA. The ACST in the CRU, acts as the Proper Officer under the provisions of the GST Act, 2017 and are exclusively responsible for registration functions at the CRU. This designation ensures that these officers focus solely on registration-related tasks.
5. The Assistant Commissioner (ST) needs to ensure that no deemed registrations are carried out.
6. Furthermore, the Ten Assistant Commissioners have been allocating pre- registration visits to the fled officers. Periodical alerts and information regarding possible fraudulent applications/applicants are to be shared with the field officers based on certain parameters/analytics communicated by the Data Analytics Centre.
7. The Deputy Commissioner of State Tax (DC) is the supervisory authority responsible for monitoring CRU functions.

With the above modalities, the state wide Central Registration Unit was established in the office of Chief Commissioner of State Tax, Kunchapalli, Guntur Dist. and has been working with effect from 01.04.2024.

3. The CCST has accordingly, requested the Government to notify the establishment of Central Registration Unit in the CCST office retrospectively, i.e., with effect from 01.04.2024, on par with the other functional units/Wings/Verticals, notified in accordance with G.O.Ms.No.419 Rev. (CT-1) Department dated.01.06.2022.

4. Government after careful examination of the matter, hereby notify the establishment of the Central Registration Unit (CRU) in the CCST office retrospectively, i.e., with effect from 01.04.2024, as per the modalities envisaged above, to enhance efficiency and effectiveness in the tax administration.

5. The Chief Commissioner of State Tax, A.P., Kunchanapalli, Guntur District shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
The CCST, A.P. Kunchanapalli, Guntur District.

Copy to:-

The OSD to Hon'bte Minister (CT), A.P., Secretariat, Velagapudi.
The PS to Principal Secretary (CT) Finance, A.P., Secretariat, Velagapudi.
SF/SC (Computer No.2799168)

// FORWARDED:: BY ORDER//

SECTION OFFICER